

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative S. Meyer

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales and use tax exemption for sales of tangible personal
3 property used on oil or gas wells or oil or gas enhanced recovery operations; and to provide an
4 effective date.

5 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

6 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code
7 is created and enacted as follows:

8 Gross receipts from sales of tangible personal property used in drilling, completion,
9 and equipping oil or gas wells or wells used to inject fluids into a producing
10 reservoir to enhance recovery of hydrocarbons through secondary or tertiary
11 recovery projects.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
13 June 30, 2009.